

### **Amendments to the Specification**

Please replace the paragraph of Abstract with the following amended paragraph:

~~Embodiments of the present invention are directed to methods~~ Methods related to a transaction structure for financing the sale of a commodity. ~~According to one embodiment, the~~ The method includes establishing a forward contract between a company and a first business entity. The method may also include the first business entity offering debt securities to investors. Further, the method may include establishing a purchase agreement between the first business entity and a purchaser, wherein the purchase agreement obligates the purchaser to purchase the volumes of the commodity from the first business entity. Also, the method may include establishing a swap agreement between the purchaser and a party, wherein the swap agreement obligates the purchaser to pay the party an amount equal to the price at which the purchase sells the volumes of the commodity in the open market and obligates the party to pay the purchaser a fixed price.